

COUNTY OF SAN DIEGO, CALIFORNIA
BOARD OF SUPERVISORS POLICY

Subject Authorization for the County Treasurer-Tax Collector to Act for the Board of Supervisors to Implement Revenue and Taxation Code Section 3731 to Provide for Recision of Tax Sales of Tax-Defaulted Property	Policy Number	Page
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Purpose

To implement the Board of Supervisors resolution adopted pursuant to Revenue and Taxation Code Section 3731.1 which authorizes the County Treasurer-Tax Collector to execute the Board's authority to provide for the recision of tax-sales of tax-defaulted property and for refunds of the purchase price and taxes paid with respect to the recision of the sales of tax-defaulted property.

Background

Revenue and Taxation Code Section 3731.1 was amended by Chapter 316 of the 1985 Statutes to permit a board of supervisors to authorize any county officer to perform on its behalf any act required or authorized to be performed by the board under Revenue and Taxation Code Sections 3731. Section 3731 relates to the recision of tax-sales of tax-defaulted property where it is determined that the property should not have been sold.

Policy

It is the policy of the Board of Supervisors that:

1. Pursuant to Revenue and Taxation Code Section 3731.1 the County Treasurer-Tax Collector is authorized to perform on behalf of this Board the following specified acts:

- a. As authorized by Revenue and Taxation Code Section 3731, when a tax deed to a purchaser of property sold by the Treasurer-Tax Collector is recorded and it is determined that the property should not have been sold, the sale may be rescinded by the Treasurer-Tax Collector with the written consent of County Counsel and the purchaser of the property under any of the following circumstances:
 1. The property has not been transferred or conveyed by the purchaser at the tax sale to a bona fide purchaser for value.
 2. The property has not become subject to a bona fide encumbrance for value subsequent to the recordation of the tax deed.
 3. A guarantee or certificate of title respecting the property has not been issued subsequent to the recordation of the tax deed.
- b. When the sale of tax defaulted property is rescinded, the purchaser is entitled to a refund of the amount paid as the purchase price after the purchaser executes a recision of the tax deed.
- c. The Treasurer-Tax Collector shall also execute the recision and the signatures of the purchaser and the Treasurer-Tax Collector shall be acknowledged by the Clerk of the Board of Supervisors without charge.
- d. The Treasurer-Tax Collector shall record the recision with the County Recorder and after recordation forward a copy of the recision to the County Auditor and Controller.

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2. Auditor and Controller to keep records. As required by Revenue and Taxation Code Section 3731.1, the County Auditor and Controller shall record each act performed under the authorization provided for herein.

Sunset Date

This policy will be reviewed for continuance by 12-31-01.

References

B/S Action 11-6-84 (43)

B/S Action 12-15-87 (36)

B/S Action 4-4-95 (28)

CAO Reference

1. Treasurer-Tax Collector

2. County Counsel